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Previous references.

1896-97

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(L. B.)

File No. 49/1896.

Serial Nos. 1-13.

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-13.

M ~~Part~~ B for Aug. 1902.

SUBJECT.

Transfer of funds from one Budget item to another under the same Major head.

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W D 88—GPB—50,000—24-7-16

SUBSIDIARY RULES FOR THE GUIDANCE OF DISTRICT COMMITTEES, FOR THE ADMINISTRATION OF LOCAL FUNDS, FRAMED UNDER NOTIFICATION No. 110, DATED 4th JULY 1874.

1. The Local Funds to be administered by District Committees shall for the present consist (1) of the proceeds of the one anna cess in settled and of the half anna cess in unsettled taluks on every rupee of ordinary Land Revenue, (2) of local ferry collections, and (3) of fines on stray cattle and sale proceeds of stray cattle. Special assignments from any other source, made under due authority to the Local Funds of any District or Taluk, shall be regarded as "grants-in-aid" to such Local Funds. Of the proceeds of the local cess 24 per cent shall be allotted in a lump sum to the Educational Department, intimation of which shall be given to the Director of Public Instruction, and the remaining 76 per cent shall be available for disposal by the District Committees.

2. The estimate of receipts to be laid before District Committees by the President annually on 1st October, as prescribed in Section 10 of the Rules, shall furnish full explanation as to the causes of variation from the estimates and actuals of the previous and current years, so far as such can be given.

3. The estimates of expenditure to be similarly laid before the District Committees shall be classified under the following main heads:—

I. Public Works.

II. Education, (lump sum).

III. Sanitation, medical services and public and charitable institutions.

IV. Miscellaneous to include the cost of establishments of the District Committees and of controlling offices, and any expenditure not falling under the other heads.

And a detailed statement of the proposals under each main head shall be entered under it.

4. All sums entered in the estimates shall as far as possible be in round numbers.

5. The appropriation of the funds available for expenditure, excepting the allotment for education, shall rest with the District Committees subject to the rules hereinafter laid down.

6. A statement of the amount available for sanitation and medical services in each District shall be furnished by the President to the Head of the Local Medical Department, who will be requested to communicate to the Commissioner of the Division any remarks he may deem the same to call for at his hands, so far as the medical and sanitary needs of the District are concerned.

7. Should the Commissioner of the Division consider any modifications in the proposals of the District Committees to be advisable, he will state the same when forwarding the estimates to the Secretary in the Department Public Works for the final orders of the Chief Commissioner.

8. If from any cause a re-appropriation of funds is found necessary after the final submission of the appropriation statement, application may be made therefor in the usual manner by the President under the sanction of the Committee.

9. The charge debitable *to each District* under the authority of the Chief Commissioner on account of establishment maintained in the Office of the Controller, Department Public Works, for the audit of Local Fund accounts, and any other establishments connected with the Department Public Works, as also the establishments of the District

Local Funds, shall be divided in due proportion amongst the several talukas of such District. The proportion should be fixed according to the estimated [illegible] and numbers of each taluk.

10. Every work estimated to cost Rs. 500 and upwards, whether an original work or a repair, shall be shown separately in the detailed statement, provided that only sanctioned projects shall be entered in the Budget estimates.

11. The allotment for tools and plant should not ordinarily be larger than one per cent of the expenditure. When it exceeds that proportion the cause should be distinctly explained.

12. Estimates for sundry and miscellaneous works exceeding Rs. 1,000 shall contain a provision of 5 per cent for petty establishment and contingencies.

13. The power of sanctioning estimates will be exercised as follows:—

Up to Rs. 500 by District Committees. Between Rs. 501 and Rs. 1,000 by Commissioners of Divisions. In excess of Rs. 1,000 by the Chief Commissioner.

14. The President after examining and countersigning estimates will lay them before the District Committee who will then, if the estimate is for a new work and the amount is above Rs. 500, forward it to the Commissioner of Division with a full explanation of the necessity for the work and a copy of any resolution passed by the District Committee regarding it.

15. The allotments entered in the Budget as passed by the Chief Commissioner will be the original sanctioned allotments for the year. Excesses thereon will be dealt with as prescribed in the rules for Public Works.

16. Applications for additional re-appropriations will be made by the President to the Commissioner of the Division as occasion arises, care being taken that they are made in time to allow of their being utilized within the current year. Copies of all such applications must be laid before the District Committee at their next ensuing meeting.

17. At the first meeting of a District Committee during the official year, the President shall submit a list of works which were still incomplete at the end of the previous year, but which were omitted from the Budget in the expectation that they would be completed. The list shall show how funds can be provided for them. Incomplete works may be proceeded with in anticipation of the sanction to re-appropriation, provided that the unexpended balance of the original appropriation is not exhausted. After the list is passed by the District Committee, it shall be forwarded to the Commissioner of the Division with a covering letter, copy of which shall be laid before the District Committee at the next ensuing meeting.

18. The selection of works will rest with the District Committee and the President will be responsible that the necessary arrangements for execution are made in due time on receipt of the orders on the Budget estimates.

19. The rules in force in the Public Works Department prohibiting the commencement of new works until the plans and estimates for the same have been duly sanctioned, or of such works or repairs until funds have been appropriated therefor, are equally applicable to the case of works appertaining to Local Funds.

20. When Executive Engineers undertake Local Fund works, the course to be followed will be that prescribed in the rules for the Public Works Department.

21. Where there is a District Local Fund Engineer, the plans and estimates of all sanctioned works for which they are required will be prepared under his orders. Where there is no Local Fund Engineer, such plans and estimates will be prepared as at present by the District Surveyor under the direction when necessary of the Executive Engineer of the Division.

22. In the case of Local Fund works executed by Executive Engineers, completion-certificates will be forwarded to the Controller of Public Work Accounts. That Officer will transmit them without delay to the President, by whom they will be laid before the District Committee at its next meeting and then filed.

23. The Executive Engineer of the Division, in the absence of a Local Fund Engineer, will be the professional adviser of the District Committee of which he is a member, and it will be his duty to give such Committee the benefit of his professional opinion with regard to any work projected by it, as well as to suggest to it any works that he may himself consider desirable, and to afford it general assistance.

24. When the Executive Engineer has occasion to address the District Committee or to make any representation connected with Local Fund works, he will do so through the President of the District Committee.

25. The execution of Local Fund works of an ordinary character will, as a rule, be provided for by the President of the District Committee, where there is no Local Fund Engineer. In the latter event, the execution of important works may still, when necessary, be entrusted to the Executive Engineer of the Division.

26. The audit of all expenditure from Local Funds on Public Works shall be performed as heretofore by the Controller, Public Works Accounts, in accordance with the rules in force, which latter will be strictly applicable to this branch of the Local Funds accounts on all points on which special provision to the contrary is not made in these rules.

27. In all appropriations for the execution of works from Local Funds, the President of a District Committee should specify invariably, whether the same are to be carried out by the Local Funds Establishments or the Public Works Department, in order that all sanctions affecting the latter Department may be communicated to the Controller, Public Works Accounts.

28. The pay bills of all establishments or institutions debitable to Local Funds, shall be signed by the Chief Officer in charge of the same, and bills for other charges must be countersigned by the President or Vice President of the District Committee.

29. Bills for the amount due by District Committees for medicines and stores, supplied to Local Fund hospitals and dispensaries, shall be furnished annually by the Officer in charge of the Medical Store Depôt to the Deputy Accountant General, who will arrange, in communication with the Presidents, for the due adjustment of the same from the Local Funds concerned.

30. Funds for all sanitary, medical and miscellaneous charges debitable to Local Funds shall be drawn on bills signed by the Officer to whom the expenditure is confided, and countersigned by the President or Vice President.

31. All investments of endowment funds, if any, entrusted to the District Committees, and all appropriations of such funds involving a diminution of the capital of the same, must be sanctioned by the Chief Commissioner.

32. The audit of the general accounts of Local Funds shall lay with the Deputy Accountant General.

33. The accounts of District Funds will be kept by the Treasury Officers under the orders now in force.

34. Every month, the Treasury Officer shall compile a statement for each taluk under the District Committee, shewing the payments made on the authority of the President from the Local Funds. This account shall be laid before the District Committee at its next meeting, and a copy of it forwarded to the Commissioner of the Division not later than the 18th of the month.

35. Similarly, a monthly general report of works shall be compiled in the Committee's Office from the progress reports sent to the President, and laid before the District Committee at its next meeting. Copies of the same likewise to the Commissioner of the Division.

36. All accounts and vouchers prepared by the Treasury Officer must be laid before the President of the District Committee, who will attach his signature and will be responsible for their correctness. Should he be absent from head-quarters, they must be sent on previously, so that there may be no delay.

37. Local Funds shall not be expended from the Treasury otherwise than the Budget provision for such works, and no advances shall be made from Local Funds for Public Works respecting which the authorities for such works are sanctioned.

38. Local Funds are not to be applied to the construction or repair of places of worship, temples or religious

39. The salaries of the establishment employed in the execution of special works provided for from Local Funds under the provisions of Rule 11 of the General Rules, shall be paid out of the works in which the people are actually employed.

40. A District Committee shall have a seal with their name engraven thereon in English and Hindustani, the custody of which in respect of any such exceeding [illegible] shall be provided, and which seal shall be the common seal of the Committee and shall be kept in the possession of one of the members of the Committee, one of whom shall be the President or Vice-President, who shall certify the same by affixing their signatures in the presence of two members. All such contracts shall be varied or rescinded in a similar manner.

41. No member of the Committee shall be personally liable for any contract made, or any expense incurred by any member of the Committee under the rules in force; but the funds from time to time at the disposal of the Committee shall be held and chargeable with all contracts and expenses duly incurred by the Committee, and no member shall be liable for any misapplication of money entrusted to the Committee which he shall have been a party, or which shall have happened through his own default or malfeasance, or be liable to be sued for the amount of any money due to the Government.

42. No member of the Committee or servant of the Committee shall be interested directly or indirectly in any contract made by the Committee.

43. Minutes of the Proceedings of the Committee at every meeting shall be drawn up and fairly entered in a book kept for that purpose, and shall be signed by the member who presided at such meeting. The said minutes shall at all reasonable times and without charge be open at the Office of the Committee to the inspection of any person who contributes to the Local Funds of the District.

44. The establishment of District Surveyors, Overseers, Mukadams, and Peons required for each District, shall be regulated in the same manner as for [illegible] but they will be available for all Local Fund works under the control of the appointment, punishment and dismissal of which is vested in the District Committee by the General Rules, but no claim to [illegible] shall be admitted, except in accordance with the practice heretofore in force, nothing in the Rules being to [illegible] the Secretary.

45. In the selection of men for these offices, the present rules regarding qualifications will be strictly adhered to, and the Chief Engineer will be consulted before their nomination.

"By Order,"

H. WELLESLEY,
Offg. Secretary.

APPENDIX TO SUBSIDIARY RULES.

DISTRICT FUNDS.

RULES FOR BUDGET ESTIMATES, ACCOUNTS, &c.

1. In order to enable the District Committees to prepare the Budget Estimates required of them by Rules X and XI of Chief Commissioner's Notification, No. 110, dated 4th July 1874, a statement of anticipated receipts and proposed expenditure for each taluk in Form **W**, Part **A**, should be submitted by the respective Amildars. These statements together with the probable unspent balances at the close of the current official year will give the total funds available for expenditure in the following year.

2. The District Committee's Budget Estimate for the whole District shall be prepared according to Form **W**, of which—

Part I is a general abstract of the estimated receipts and expenditure by taluks as approved of by the District Committee.

„ II gives a detail estimate of assets by taluks.

„ III gives an abstract of proposed expenditure on works in the whole District.

„ IV gives the detail of expenditure on original works arranged by taluks.

„ V do do on repairs.

„ VI do detail of expenditure on Public Works Establishments employed in the District.

„ VII do do on tools and plant.

„ VIII will shew the sum assigned for education.

„ IX do details of establishment and contingent charges for sanitation, medical services, and public and charitable institutions.

„ X do miscellaneous expenditure.

3. Parts IV and V should provide for all such works in progress as are not likely to be completed before the commencement of the next official year. No work estimated to cost more than Rs. 2,500 should be entered in the Budget Estimate unless the estimate has been previously sanctioned by competent authority.

4. When grants are provided for the actual maintenance of roads, the fact should be noted by inserting the word "maintenance," as well as the amount per mile sanctioned by the Local Administration. All such grants should however be submitted to, and approved of, by the Chief Commissioner previously to being entered in the Budget Estimate.

5. Lump sums amounting to $\frac{1}{10}$th of the Budget Estimate for "Original Works" and "Repairs" should be provided in Parts IV and V to meet expenditure on unforeseen works.

6. Part VI should shew in detail the anticipated charges for actually sanctioned establishments working under the Civil Authorities of the District whether debitable to District or Imperial Funds. The deduction on account of charges to be defrayed from

Imperial Funds will be shewn at foot of Form W, Parts III and VI. The final adjustment between these funds will however be effected at the close of the year by the Controller, Public Works Department, in communication with the Deputy Accountant General. No sum in excess of the sanctioned limit should be entered without special and detailed explanation of the causes which render such increase necessary.

7. It being provided that the funds at the disposal of the District Fund Committee shall be spent in the talukas in which they are collected, it will be the special duty of the Committee to see, as far as possible, that the actual expenditure does not exceed the assets. With this view, it will be necessary to keep all registers of receipts and disbursements subdivided by talukas. District Committees will further be held responsible for the equitable distribution among these talukas of all general charges, especially those for establishment and tools and plant.

Disposal of Reserve.

8. Of the "Reserve" under "Original Works" and "Repairs, only one-third shall be held at the disposal of the District Committee; the remaining two-thirds being retained by the Commissioner, for such unforeseen works as he may consider necessary to provide for, within his powers of sanction.

Appropriation and Sanction explained.

9. In dealing with District Local Fund expenditure the distinction between "Sanction" and "Appropriation" should be clearly kept in view. The former term simply implies that the sanctioning authority approves of the proposals made, on the understanding that funds for the object in view are available; but it conveys no authority for proceeding with the execution of the proposals, till funds have been set apart for the purpose. This operation of setting apart funds is termed "Appropriation" and hence, though sanction is only required once for any work, there may still be a necessity for many appropriations for it.

Lapse of unexpended balances and re-distribution of funds for ensuing year.

10. At the commencement of each official year, there is a re-distribution of all available funds agreeably to the Budget programme, and therefore all the appropriations of the previous year must be considered as being cancelled; consequently, the sums required for the prosecution of unfinished works of a past year must again be provided for in the new year's Budget. After appropriations for special purposes have been made, if any of the allotments are found to be either too large, or insufficient, a report stating the circumstances and actual amounts that can with safety, be reduced or increased, should be submitted by the President, District Committee, to the Commissioner, to enable him to make the necessary arrangements for utilizing the grant for the year.

SUPPLY OF FUNDS

Credit Orders and Cheques.

11. The President of District Committee will be placed in funds by means of monthly credit orders, granted in his favour on the District Treasuries, within the limits of the Budget grant, by the Deputy Accountant General, the applications for which, in Form U, should be submitted through the Controller, Public Works Department, about the 10th of each month, for the ensuing month. Within the amount of such credit orders, the District Treasury Officer will cash the President's cheques (Form T) issuing cheques on the talukas for such portion as may be required for expenditure by the Amildars. The payments made on the President's cheques will be debited in the District Treasury Accounts to the District Fund.

Supplementary Credits.

12. A supplementary credit may be granted at any time to the President in addition to his ordinary monthly credit, as the case may be shewn; but in applying for it, care should be taken to prevent cash balances exceeding an average month's expenditure.

13. The amount to be placed by the President District Committee's cheques in the hands of Amildars will be limited to a fixed lump sum, or "Imprest," for which the Amildar will have to account, before he can be supplied with any further sum.

Imprests for Amildars.

14. The Amildar will have to prepare his cash book according to Form **C**, the original side of which he will keep as his own office record, and the duplicate he will cut off, and submit to the President whenever he requires a further supply of cash. The President will then recoup him by a cheque for the amount of disbursement shewn in the account; it is not necessary, or even at all desirable, that the Amildar should submit these accounts at stated intervals, nor that he should defer their submission till the full amount of his imprest is expended, as, if he did so, he would be embarrassed from want of funds. The Amildar should therefore submit his accounts with due regard to his probable requirements, either when his imprest is about half expended, or at any other time he may find necessary, taking care to allow sufficient time for the President to recoup him the amount for which he has accounted, before the balance of his imprest is quite exhausted.

Amildar's Imprest Accounts, Form C.

15. The amount of "Imprests" granted to each Amildar will be fixed by the District Committee with the approval of the Commissioner of the Division, in a lump sum, with due regard to the probable expenditure of the Amildar; but it must at no time exceed an average month's expenditure, and should generally be considerably under that limit, as the Amildar can at any time get himself recouped in the manner prescribed above, for any unexpected demands; consequently, though the amount of cash he may be supplied with at one time must not exceed the amount of his imprest, the amount of cash he may receive during the month will be suited to his actual disbursements. He will keep all supplies of cash received on account of his District Fund imprest, apart from the cash of his Treasury.

Limit of Imprests.

ESTIMATES FOR WORKS.

16. No expenditure will be incurred, otherwise than on detailed estimates, for individual works sanctioned by proper authority. The Chief Commissioner's sanction will be requisite for all works above an estimated cost of Rs. 1,000.

Powers of Sanction.

Estimates up to 1,000 Rs. may be sanctioned by Commissioner of Division, and those up to 500 Rs. by District Committees.

Estimates for works above Rs. 1000 will be forwarded for the Chief Engineer's report before submission to the Chief Commissioner.

17. The rules promulgated under Department Public Works Circular No. 72, dated 25th April 1872, prescribing the procedure to be adopted with reference to projects for District (Local Fund) roads, will continue to be acted on, subject to such modification as may be necessary, in the event of the appointment of a Local Fund Engineer to any District.

18. A revised estimate is to be understood as a new estimate, which it has been found necessary to substitute for the original, from alterations in the design, or in the rates or requisite quantities of work. A supplementary estimate is to be understood as an additional estimate for any extension of the first design, or any alteration involving increase of expenditure. In estimating the cost of any connected series of works, such as those on a line of road, which will come before the Chief Commissioner as substantially one work, the whole cost must be brought together in one general and final estimate, though, if it be more convenient, separate estimates may be prepared for the various integral parts of the project, care being taken however that they are accompanied or followed by an abstract shewing the aggregate of all the connected estimates.

Revised Estimates and supplementary Estimates explained.

19. Nothing in these regulations is to be construed into a permission to District Committees to carry out in portions any system of works or alterations, of which the cost in the aggregate would exceed what they are empowered to sanction, nor are they at liberty, without the permission of the Chief Commissioner, to cause any alteration of design, or arrangement for sanctioned works exceeding Rs. 500.

Limit where a system of works is affected.

20. When it appears that an estimate is likely to be exceeded, from any cause whatever, care should be taken to submit a revised or supplementary estimate for sanction, with a full explanation of the causes which render such necessary.

Revised and Supplemental Estimates.

21. Immediately upon a work being sanctioned by the Commissioner or District Fund Committee, a form of Notification S, showing the amount of appropriation and sanction, together with abstract of estimate, should be forwarded to the Secretary to the Chief Commissioner in duplicate. The duplicate copy after examination will be returned with the words "sanction and appropriation accepted" if all is found correct

Notification of Sanction and Appropriation.

22. When the Commissioner makes appropriations for works sanctioned by the Local Administration, the amount of appropriation will be shewn in the same form of Notification, but the fact of the work having been sanctioned by the Chief Commissioner must be stated, together with number and date of sanction, for reference to the copy of abstract estimate, which will be forwarded by the Secretary, direct to the Controller's Office, after sanction has been accorded by the Chief Commissioner.

Appropriation for works sanctioned by Chief Commissioner.

23. Re-appropriations, proposed from grants sanctioned in the Budget for specific works, will be forwarded through the Commissioner to the Secretary to the Chief Commissioner for sanction in the Form **T.**

Re-appropriations of Budget Grants.

24 When the allotment for a work is found to be too large or too small, the President, District Committee, should report the fact without delay to the Commissioner, with a view to his making re-appropriation.

25. Applications for grants from available District Funds, in addition to those entered in the Budget, should be submitted to the Chief Commissioner, by the Commissioners of Divisions, and when sanctioned, intimation will be given to the Controller.

Appropriations of available Funds not entered as Budget Grants.

26. At the close of each official year, a statement of all incomplete works, not provided for in the Budget of the next year, shall be forwarded to the Chief Commissioner, by the President, District Committee, before the 15th April, through the Commissioner of the Division, who, after checking the statements, will forward them to the Chief Commissioner, with a Notification of the appropriations proposed by him, for such of the works as are to be proceeded with, in order that the necessary funds may, if possible, be provided, either from the reserve or some other source.

Appropriations for incomplete works not provided for in new Budget.

27. The designation under which a work is originally sanctioned, should always be correctly quoted in appropriation statements and all accounts.

ACCOUNTS.

28. The accounts of District Fund works being based on actual cash receipts and payments only, the cash book will be the primary record of the Disbursing Officer. This should be posted day by day as the transactions occur. No erasures are on any account to be made in this document. Should an error be detected before the account is closed, it should be rectified in red ink under the initials of the Disbursing Officer, otherwise it should be written back in the next day's account.

Cash Book.

29. The Mutsaddi, specially employed on a work, will write up daily :—

Mutsaddi's Accounts.

(I.) A cash book in form of actual receipts and disbursements, **B.**

(II.) A nominal roll of workmen employed, and materials purchased, in Form **A.** He will close and submit this nominal roll in original every ten days, or such other period as the President, District, Committee, may direct, to the Amildar, who, if satisfied, will pass his order for payment, return the document, and disburse the necessary amount to the Mutsaddi, out of the funds placed at his disposal by the President, District Committee.

30. The Mutsaddi will make the necessary payments in presence of the Shekdar, and obtain his countersignature to that effect on the face of the document, after which it will again be submitted to the Amildar.

31. On or before the 2nd of each month, the Mutsaddi will further submit to the Amildar, a true copy of his cash book entries for the past month, Form **B**, and this will complete his accounts. Should a nominal roll of wages and work performed in one month be paid for in the next, it will belong to the account of the latter month, and the accounts of the former should not be delayed in consequence; thus, if the Mutsaddi's nominal roll for the last 10 days in May does not reach the Amildar in time to have the payments made in May, but in June, the documents will be charged in June's accounts and nothing will remain to be done but to close the cash book for May, and submit the copy on 1st June.

Amildar's Monthly Abstracts of Expenditure.

32. Immediately on the receipt of the Mutsaddi's cash book, the Amildar will prepare therefrom an abstract of expenditure, and a progress report for the month in Form **D**, for each work, and submit them to the President, District Committee, not later than the 10th of the month.

President, District Committee's Monthly Accounts of whole District.

33. The completion of the accounts of the whole District from the above returns, and the Amildar's imprest cash books previously submitted, will be made in the Office of the President, District Committee, who will submit them to the Controller's Office not later than the 15th of each month.

Accounts to be examined in President District Committee's Office.

34. On the receipt of the Amildar's accounts and vouchers by the President, District Committee, they must be carefully examined in detail, and their arithmetical accuracy tested.

The entries in the cash book will also be carefully compared with the entries in the different detailed accounts of works, &c., and with the vouchers attached.

35. The attention of the President, District Committee, should be principally directed—

I. To seeing that the accounts have been thoroughly examined as above.

II. That the cash book has been prepared in proper detail, so that the entries can be readily abstracted, and that those entries are repeated in their proper places in the different work accounts.

III. That the quantities of labor and materials used are reasonable, compared with the amount of work done.

IV. That the Forms **A, C,** and **D,** or other accounts of work, have been clearly prepared, and are supported by proper authority. If he finds himself dissatisfied with or unable to understand any of these accounts, they should be at once returned to the Amildar to be made clear, and the President, District Committee, to be supplied with all

needful explanation ; after this examination, the totals should be recorded in Registers **G,** and **H,** and the abstract of receipts and disbursements, Form **I,** prepared therefrom and submitted.

Miscellaneous Advances

36. All advances of a miscellaneous nature, that cannot be charged directly to works on the several Budget heads, should be shewn in a statement drawn up as per Form **J.**

Until final adjustment, these advances will form part of the balance shewn as cash in hand.

37. No advance must be longer than 3 months in being finally adjusted.

Register of Tools and Plant.

38. A register of all tools and plant in charge of the President, District Committee, should be kept up in Forms **M, M** 1, **M** 2.

President, District Committee's Cash Book.

39. The President, District Committee's cash book will be kept according to the method shewn in Form **F.**

Completion Bills, Works above Rs. 200.

40. On the completion of any new work, the cost of which has been Rs. 200 or upwards, a bill, in Form **K,** will be forwarded through the Commissioner to the Controller, Public Works Accounts, for audit.

Works under Rs. 200

41. For works under Rs. 200 each, and also for repairs, annual bills in Forms **L,** and **M,** respectively, will be similarly submitted for each class or head of expenditure, immediately after the close of the official year, *viz.*, 31st March.

Losses by Malversation.

42. Losses by malversation of cash or stores, or other "Profit and Loss" expenditure, must at once be reported, through the Commissioner, to the Chief Commissioner, who will decide whether it may be charged off against works, or whether the responsible Officer shall be compelled to make good the loss.

Final Adjustment of Expenditure.

43. District Committees are distinctly to understand that, though their disbursements are passed to their credit on the monthly abstracts, they are not finally relieved of responsibility, until the completion bills have been submitted and audited. To enable them to prepare these bills with promptitude, the Register as per Form **G,** must be kept up.

Works above Rs. 500. Completion Reports.

44. The completion bills of all works above Rs. 500 must be accompanied by a completion report, signed by the senior official who shall actually have seen and inspected the work, giving a comparison of work executed and that estimated as per Form **V.** These completion reports must invariably be countersigned by the President, District Committee. Should there be any deviations from the estimate, these should be noted, together with any explanations that may be necessary, to enable the charges to be finally passed.

CONTRACTS.

45. The President of a District Committee may give out to be executed by contract Local Fund works, whose estimated cost does not exceed Rs. 3,000 each. For works exceeding that amount, the power of granting contracts shall rest in the Commissioners of Divisions.

Advances prohibited.

46. When work is given out on contract, advances are strictly prohibited.

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47 Whenever a payment is made to a contractor, measurements are always to be recorded, shewing the quantity executed up to date of the work, in Certificate Form E, if the work is extensive; or otherwise in Form E 1, which may include several small works measured for the 1st time on completion. These certificates should be numbered in order of issue; and sent up in original, with the accounts in which they are charged, to the President, District Committee.

Certificates of work done.

48. Payments may be made for materials delivered at site, but not already used on the works, a corresponding deduction being made in the final settlement when the work is completed.

Payments for Materials delivered at site.

49. As a rule, the accounts of contract work shewing the work measured up and the payments made, will be submitted monthly, but in cases of small works, the execution of which runs over a shorter period, it will be more convenient to measure up and pay for the work on completion. And the agreement with the contractor should admit of this arrangement being made when practicable.

Contract Accounts to be rendered monthly.

Exceptions.

50. The above rule will not prevent work being measured up, and payment made for it, as frequently as the circumstances of the case may require. On the contrary, every effort should be made by prompt settlement, to induce contractors to undertake works, and every encouragement should, moreover, be given to villagers to take up the contracts.

ESTABLISHMENT BILLS.

51. The cost of establishments employed for District Fund works of a District, being partly chargeable to District Fund, and partly to Provincial Funds, bills for the salaries and travelling allowances will be submitted to the Controller, for the entire charge, in the prescribed Form with acquittance rolls, and they will be adjusted by him against the respective funds monthly, in communication with the Deputy Accountant General.

Establishments.

52. No Surveyor can be appointed except under the Commissioner's sanction, approved of by the Local Administration, and nominations for these posts must invariably be accompanied by a certificate of fitness from the Executive Engineer of the District, and a certificate of physical fitness from the nearest Medical Officer. All such appointments will be considered as probationary for 6 months.

Appointment of Surveyors and Mestris.

53. To the situations of Mestris, Office Writers and Mutsaddis, Commissioners and District Fund Committees are at liberty (in the absence of special instructions) on the occurrence of vacancies, to appoint any persons whom they may deem to be properly qualified, excluding those only who have been proscribed from Government employ.

Office Writers, &c.

54. As a general rule, the sanction of the authority which makes the original appointment will be necessary before a subordinate can be dismissed. Pending this sanction the offending subordinate should be placed under suspension.

When under suspension, subordinates of all ranks will be allowed one-fourth of their salary, but in the case of an European on pay exceeding Rs. 25 per mensem, the allowance is not to be less than Rs. 25 monthly. Should the subordinate under suspension be re-instated, he may, with special sanction of the Chief Commissioner, be allowed full salary if he has been fully acquitted, or a portion of his salary if the result of the enquiry has been censure or admonition.

55. Proposals for alterations of the sanctioned scale of establishment must be submitted to the Chief Commissioner with all necessary explanations, as well as a comparative statement shewing the existing scale, side by side with the proposed one, as shewn

Alterations in Establishment Scale.

n Form X. These proposals should receive the approval of the Chief Commissioner before being carried out.

56. Temporary employés permitted by Rule XIV of Chief Commissioner's Notification, to be entertained for specific works, such as head men of gangs of workmen, should be treated as day laborers, and, as such, their pay should be charged directly to the works upon which they may be employed.

Travelling Allowances.

57. Travelling allowances may be passed to members of District Fund establishments at the undermentioned rates.

Grade.	Rate of Salary.	Travelling Allowances per Mensem.
1 Surveyor	70	Rupees 15—0—0
1 Mestri	25	„ 7—8—0

Office subordinates will be allowed ½ths of their salary when travelling; but the following certificate must be attached, signed by the President, District Committee, when travelling allowances are drawn for Surveyors and Mestris.

"I hereby certify that the individuals, whose names are included in this bill, have "kept up the means for travelling as noted against their names and are entitled to the "travelling allowances as entered for the month of 18 , and that "I consider the allowance to be necessary for the proper performance of the public duties."

President, District Committee.

GENERAL.

Savings on Works.

58 Savings on works should not be paid into the Treasury, but should be retained apart from the Treasury cash, to be utilized on other works, after appropriation has been made for them.

Miscellaneous Receipts.

59. Miscellaneous local receipts, such as cattle, fines, &c., should not be accounted for to the Controller, but paid into the Treasury as at present, and credited to the prescribed heads of account.

Stock.

60. Stock purchased by Civil Officers, from Executive Engineers, for District Fund works, should be paid for in cash.

61. The District Fund accounts must be kept perfectly distinct from those of Provincial expenditure, and cash received on account of one fund should never, even temporarily, be applied for the convenience of the other.

62. Any points not provided for by the foregoing rules will be determined by the Chief Commissioner.

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Form **W**, Part **II**.

Budget Estimate of the District Fund for the year 18 , as approved by the Local Committee.

1	Estimate of Receipts.											
	2	3	4	5	6	7	8	9	10	11	12	13
Name of Taluk.	1 anna cess on Land Revenue of surveyed lands as per Jamabandi of current year, 1874—75.	1 anna cess on Land Revenue of surveyed lands as per Jamabandi estimate for the ensuing year, 1875-76.	Estimated to be realized in ensuing year, 1875—76.	Deduct 24 per cent of column 4, allotted for education in 1875—76.	Net amount of Local cess to be realized and allotted to District Fund in 1875—76.	Ferry collection to be realized in 1875—76.	Cattle fines and sales to be realized in 1875—76.	Contributions expected from the Public, 1875—76.	Miscellaneous Receipts to be realized in 1875—76.	Total estimated Receipts in 1875—76, Columns 1 to 10.	Estimated Balance at close of 1874—75.	Total Assets, 1875-76.

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Form **W**, Part **III.**

Budget Estimate, for Public Works executed from District Funds for 18

Abstract of the Estimated Charges for the year from 1st April 18 to 31st March 18

Classification.	Reference to detailed Estimate.	Estimate. 18	Estimate. 18	Total. 18	Total. 18
	Page.				
Original Works.					
Buildings		2,000	..		
Communications		15,000	17,000	22,000	17,000
Miscellaneous Public Improvements ...		5,000	...		
Repairs.					
Buildings		1,000	...		
Communications		2,125	1,850	4,125	1,850
Miscellaneous Public Improvements ...		1,000	...		
Establishment, *vide* details, page				2,170	2,170
Supply and Repairs of Tools and Plant, (*vide* page)				870	250
			Total.....	29,165	21,270
			Net Increase.....	7,895	

Charges to be incurred on Public Works from District Funds as detailed within.

Grants.	18					18
	Original Works.	Repairs.	Establishment.	Tools and Plant.	Total.	
Local as above	22,000	4,125	2,170	870	29,165	21,270
Imperial Fund	...	...	2,170	...	2,170	...

DISTRICT FUND.

Part IV.

Detail of Estimate for Original Works for 1875—76.

Division.	Projects. No.	District.	Description.	Amount of Estimate.	Computed Expenditure to 31st March 1867.	Estimate.	No. of Item.	Remarks or References.
			BUILDINGS.					
Nundydroog.	1	Bangalore.	Minor Works Grant	...	...	2,000		
			COMMUNICATIONS.					
	1	Do.	Road from Jangamkote to Hoskote	15,994	5,000	7,000	1	Sanctioned by the Commr. *vide* No. dated 9th Augut 1866.
	2	Do.	Do Singapur to Udspur	4,821	3,914	907	2	Do do 4th August 1866.
	3	Do.	Do Vartur to Kadgodi	4,589	1,840	2,000	3	Do do 11th April 1866, No.4232.
	4	Do.	Do Bangalore to Bannirghat	7,886	5,000	2,000	4	Do do 27th June 1867.
			Minor Works Grant	...	...	3,093		
			Total Communications.. ...	..	..	15,000		
			MISCELLANEOUS PUBLIC IMPROVEMENTS.					
	5	Bangalore.	Sinking a well at Kengeri	2,600	...	2,600		
		Do.	Constructing a reservoir at Closepet	3,000	...	1,400		
			Minor Works Grant.....	...	...	1,000		
			Total Miscellaneous Public Improvements.....	...	..	5,000		

Abstract of the Grants proposed for all Original Works disbursed from the District Funds.

Main heads.	Local.	Imperial.	Total
Buildings	2,000	...	2,000
Communications	15,000	...	15,000
Miscellaneous Public Improvements...	5,000	..	5,000
Total.....	22,000	...	22,000

DISTRICT FUND.

Part V.

Detail of Estimate for Repairs for 18

	Estimate, 1874—75.		Estimate, 1873—74.	
	Amount.	Total.	Amount.	Total.
BUILDINGS.				
Repairs to Buildings	1,000		..	
Total Buildings.....	...	1,000		
COMMUNICATIONS.				
ANNUAL MAINTENANCE.				
Road from Jangamkote to Sidlagatta frontier, 7½ miles, at 30 Rs. per mile	225	...	225	
Do Soampur to Urdgere, 18 miles, at 30 Rs. per mile ...	540	...	510	
Do Devanhalli to Nundydroog frontier, 5½ miles, at 40 Rs. per mile	220	...	175	
Do Dodballapur to Nundydroog, 18 miles, at Rs. 30 per mile ...	540	...	540	
For Minor Repairs	600	...	400	
Total Communications.....	...	2,125	...	1,850
MISCELLANEOUS PUBLIC IMPROVEMENTS.				
Minor Repairs	1,000		...	
		1,000		

DISTRICT FUND.

Part VI, A.

Detail of Estimate for Establishments for Works, 18

Number		Particulars.		Salary of Office	Estimate, 1874—75. Per Month.	Per Annum.	Total.	Estimate, 1873—74. Charged per Annum.
1873—74	1874—75							
		CONSTRUCTION.						
		Establishment.						
1	1	Superintending Engineer ...		70	70	840		840
		PETTY.						
5	5	Mistris	2 at 3 at	20 20	60 60			
					120	1,440		1,440
		OFFICE.						
1	1	English and Kannarese Clerk ...	...	50	50	600		
4	4	Native Do.	...	15	60	720		1,320
							3,600	3,600
		Travelling Allowances	...	...	...	...	600	600
		Office Expense and Contingencies ...	...	...	...	...	120	120
							4,320	4,320

Abstract of the foregoing Charges for Establishments for Works.

Heads.	Salaries.	Travelling Allowances.	Contingencies.	Total 1874—75.	Total 1873—74.
Construction	3,600	600	120	4,320	4,320
			Total.....	4,320	4,320
Distribution of Charges			Imperial.....	2,160	4,320
			Local.....	2,160	

DISTRICT FUND.

Part VII.

Detail of Estimate for Tools and Plant for 18

Description of Articles.	Estimate, 1874—75.	Estimate, 1873—74.
NEW SUPPLIES.		
Surveying and Mathematical Instruments	200	...
Machinery	...	...
Tools	500	200
Plant	...	...
Office Furniture	100	...
Camp Equipage	...	...
Live Stock	...	...
Repairs and Carriage from place to place	70	50
Grand Total.....	870	250

Form W, Part VIII, Education.

Estimate of Share of Local Funds for Education District of

for the year

	Estimate of 18	Estimate of 18
24 per cent of Local Cesses to be levied and allotted for Education, under the control of the Director of Public Instruction.		

1892.

GOVERNMENT OF MYSORE.

GENERAL

PROCEEDINGS

Dated 23rd May 1892.

No. 3075-86.
425.

Issuing instructions in regard to the execution of works undertaken by the Revenue Department from District and Municipal Funds or Local Funds General.

Mysore Govt. C. Press, Bangalore.—31-5-92—120.

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Proceedings of the Government of His Highness the Maharaja of Mysore, (General),—dated 23rd May 1892.

No. 3075-86—L. 425, dated Bangalore, 23rd May 1892.

Order.—Government resolve to issue the following instructions in regard to the execution of works undertaken by the Revenue Department from District and Municipal Funds or Local Funds General:—

(1) No works requiring professional skill should be undertaken by the Revenue Department. All such works should be shown separately in the Budget statements in view to arrangements being made for their inclusion in the Public Works Department Budget.

(2) The insertion of works in the Budget statements or in the lists submitted to Government for general approval, does not do away with the necessity for detailed estimates and notifications of sanction under the rules laid down in Government Proceedings noted in the margin. No work should be undertaken before the estimate is sanctioned by the proper authority.

(1). Letter from the Secretary to the Chief Commissioner, to the Superintendents of Divisions, Nos. 412, 413 and 414, dated 21st January 1871.

(2). Para 19 of Government Proceedings, dated 5th February 1891, No. 12700-10—Cir. 267 L. 296.

(3). Para 5 of Government Proceedings, dated 10th September 1891, No. 6591-600—L. 451.

(3) The sanction of an estimate does not necessarily authorize the Deputy Commissioner to commence the work unless there is provision in the Budget from which the cost could be met. If there is no suitable provision in the Budget for the work, it must either lie over or a Supplemental Budget submitted and sanction obtained.

(4) Deputy Commissioners are at liberty to take the advice of the Executive Engineers in respect of works taken up by the Revenue Department; but the Executive Engineers are not bound to furnish plans and estimates.

(5) Works, for which estimates are sanctioned in one year, may be carried out in the following year without further sanction, but the cost must always be met from the Budget of the year in which the work is actually carried out and the money expended.

(6) If works for which estimates were sanctioned, are not commenced within 2 years from the date of sanction, a fresh estimate must be submitted with explanation as to why the work was not commenced within 2 years.

(7) All incomplete works should have preference over those not commenced.

(8) There must be a completion certificate for each work, without which the charge will not be finally admitted by the Audit Department.

(9) Deputy Commissioners are at liberty to entertain temporary establishments for the supervision of the works undertaken by them and charge the cost proportionately to the works, for the supervision of which they are employed. But the cost should in no case exceed 10 per cent of the total estimate of each work. No permanent establishment should be entertained without the special sanction of Government

(10) Works should, as far as possible, be carried out by contract.

(11). No transfer of funds from one Budget item to another should be made without the sanction of Government.

(12). All payments from one Department to another must be effected by book adjustments and not by remittances of cash.

(13). Sums not required for immediate expenditure should not be drawn from the Treasury. The system of drawing money from the Treasury for expenditure and keeping it in deposit, must be stopped, if it still continues.

T. ANANDA ROW,
Chief Secretary.

To—The Deputy Commissioners of Districts and Presidents of Municipal and Local Fund Boards.
The Comptroller to the Government of Mysore.
The Chief Engineer in Mysore.

Rxd.—B.G.E.

15

No. 5127-5207—L. 635, dated Bangalore, 21st June 1892.

Order.—As all Municipal charges are to be audited by the Comptroller from 1st June 1892, the following instructions are issued for the guidance of the several officers concerned:—

2. Vouchers should be submitted to the Comptroller for all disbursements exceeding Rs. 10 and for all sums below that amount the Comptroller should demand from the Presidents and Vice-Presidents the certificate prescribed in para 14 of Chapter V of the Civil Account Code

3. The Municipal Boards are competent to sanction within the Budget limits all disbursements, except the following, which require the sanction of Government :—

I. Charges in permanent establishments.

II. Entertainment of temporary establishments for more than 3 months in a year.

III. Expenditure on original works costing Rs. 200 and upwards in all Municipalities except Bangalore and Mysore Cities, where the limit of sanction is up to Rs. 500.

IV. Purchase of periodicals and newspapers

4. Notifications of sanction accorded by the Municipal Boards should be submitted to Government as usual.

5. The Budget limit should in no case be exceeded, without the sanction of Government ; but the Municipal Boards are competent to transfer from one minor Budget item to another without reference to Government. All transfers from one major head to another require the sanction of Government.

6. When, in contravention of the above instructions, the Budget limit under any major head is exceeded, the Comptroller should place the charge under objection till the sanction of Government is obtained.

7. Sums provided under "VIII. Public Works (*o*) Reserve" and "XI. Miscellaneous (*h*) "Other Items" may be utilized by the Board for purposes which they are empowered to sanction, the expenditure so incurred being shown under its proper head.

8. The charges incurred for Public Works should not be finally admitted until a completion certificate is produced.

9. All advances made should be shown under a separate head and adjusted from time to time by a debit to proper head and credit to advances. The Comptroller should see that advances are not kept long unadjusted.

P. ANANDA ROW,
Chief Secretary.

To—The Presidents of all Municipal Boards.
The Comptroller in Mysore.
Other Heads of Departments for information.

EXD.—B.G.K.

GOVERNMENT OF MYSORE.

GENERAL.

PROCEEDINGS.

Dated 21*st June* 1892.

No. 5127-5207. L. 635.

Issuing instructions as regards Municipal charges which are to be audited by the Comptroller from 1st June 1892.

Mysore Govt. C. Press, Bangalore.—27-6-92.—300.

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1896-97

GOVERNMENT OF MYSORE

AL, BOARDS BRANCH, MUNICIPAL AND LOCAL FUNDS.

PROCEEDINGS

Dated 30*th November* 1896

No. 6220-30
T.F. 119-96

Requesting the Presidents of Municipal and District Fund Boards to see that all transfers from one minor head to another under the same major head which the Boards are competent to sanction are invariably communicated to the Comptroller.

M.G.C.P.B.—22-12-96—120

Proceedings of the Government of Mysore, Local Boards Branch, Municipal and Local Funds, dated 30th November 1896.

READ :—

Letter No. L. F. 908, dated 3rd November 1896, from the Comptroller in Mysore, reporting, as called for in Government Proceedings No. 7577-8—L. F. 1-96, dated 18th September 1896, the circumstances under which objection was taken by him to the expenditure incurred by the Deputy Commissioner, Chitaldrug for the purchase of two stone troughs for the use of the cattle-pound at Chitaldrug.

No. 6220-30—L. F. 113-96, DATED, BANGALORE, 30TH NOVEMBER 1896.

ORDER THEREON.—The Comptroller is authorized to admit the charge referred to in the above.

2. In future, the Deputy Commissioners of Districts and Presidents of Municipalities are requested to see that all transfers from one minor head to another, under the same major head, which the Boards are competent to sanction, under para 5 of Proceedings No. 5127-5207—L. 635, dated 21st June 1892, are invariably communicated to the Comptroller in view to avoid correspondence of the kind referred to.

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Comptroller in Mysore.
The Deputy Commissioners of Districts and Presidents of Municipalities.

Exd.—H.A.R.

relate as the date for submission of accounts, which is a very liberal allowance compared with the date fixed for the civil accounts from District Treasuries; and yet all the Presidents have been highly unpunctual during the past years and are showing no signs of improvement, *vide* Statement A for 1895-96 and part of 1896-97. The delay in the preparation of accounts in this office and submission to Government, is not due to unauthorised excess expenditure or budget grants being exceeded as all such excess charges are brought on the accounts under "Suspense" pending sanction or re-appropriation but due entirely to these accounts being received in this office long after the prescribed date, and in the majority of cases in a very imperfect condition not fully and properly vouched.

10. I would, therefore, suggest that the Government may be pleased to investigate the question in communication with the Presidents of all the municipalities and take such steps as would remedy this defect. A better and more intelligent class of men employed as municipal clerks and accountants in the District Offices with a little more personal attention on the part of Presidents and Vice-Presidents in the matter of accounts, will, I am sure, go a great way in remedying the defect.

No. 1999-2009—L. F. 296-92, DATED, BANGALORE, 6TH AUGUST 1897.

ORDER THEREON.—Except in regard to the suggestion that sweepers and totis may be classed under the head "IV Conservancy (*b*. other charges," the Government approve in the main of the other proposals made by the Comptroller in the letter read above.

2. Accordingly, the powers of Presidents of Municipalities and of Local Fund Boards with regard to excesses over estimates for works will hereafter be as follows:—

I. As regards works, executed from Municipal or Local Funds, they are authorized to incur excess expenditure up to a limit of 5 per cent of the estimate under each item and up to the same limit on the total estimate. Where the cost of the work is below Rs. 500, they may exceed the estimate up to that amount, provided the excess expenditures can be met by transfers from one minor budget item to another, without involving an increase over the sanctioned budget grant under each major head. All transfers from one major head to another require the sanction of Government, under para 5 of Proceedings No. 5127-5207—L. 635, dated 21st June 1892.

II. Where the expenditure is likely to exceed either of these limits, a revised estimate should be prepared and sanctioned by the President himself, or submitted for the sanction of Government, according as the total cost is within or beyond his powers of sanction.

III. As regards fixed establishments of every kind, including sweepers and totis, the budget provision should in no case be exceeded without the previous sanction of Government.

IV. In the case of entirely new items, applications for supplemental grants or for re-appropriations should be submitted to Government as heretofore.

3. The remarks of the Comptroller made in paras 9 and 10 of his letter with regard to delays in the preparation and submission of accounts, &c., will be referred to the Presidents for particular attention.

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Comptroller to the Government of Mysore.
The Presidents of Municipal and Local Fund Boards.

Exd.—H.A.R.

READ:—

Government Official Memorandum No. 4373—L. F. [illegible] dated 29th September 1896, inviting the Comptroller's opinion as to whether, in the event of the present post-audit system of accounts being replaced by a system of pre-audit of all municipalities of the Bangalore and Mysore cities and of the items of expenditure on works in the remaining municipalities, the exceeding of budget limits in certain cases by Presidents of Municipal Boards without proper sanction and the resulting delay and inconvenience may not be prevented.

(2) Letter No. 2286, dated 7th May 1897, from the Controller in Mysore.

With reference to Official Memorandum No. 4373—L. F. [illegible]92, dated 29th September 1896,

I have the honor to forward a Memorandum as to the [illegible] for post-audit of municipal charges.

MEMO.

Municipal Accounts, Official Memorandum No. 4373—[illegible]. 290-92. Devanahalli Office.

Two drawbacks are noticed in the above Memorandum.

(1) Presidents exceeding budget grants and estimates [illegible] public works without proper sanction.

(2) Delay in the preparation and submission of accounts.

2. The Government suggests as a remedy the pre-audit [illegible] of all items in the Mysore and Bangalore City Municipalities and of items of expenditure on works in all the remaining municipalities.

3. I am afraid that, if all payments have to be made on pre-audited bills, progress of work in the municipalities will be very much retarded.

Almost all the municipal contractors both for public works [illegible] conservancy are petty piece workers with very little or no capital of their own, and, if they are not paid as promptly and as often as men of this class in the Public Works Department, considerable difficulty may be experienced in securing proper men for municipal works without increasing the existing rates so as to provide some compensation for the delay that pre-audit a central office would necessarily involve.

The majority of the works themselves are very small and though very large in number, and are such that they can be completed in a month or two and the petty contractors are paid once a fortnight as such men are in the Public Works Department while they will be necessarily prolonged if payments have to be made after an audit in office.

4. As a remedy for the first drawback, I would suggest that in carrying out any public works the Presidents may be authorized to incur excesses not exceeding 5 per cent of the estimate amount under each item and not exceeding 10 per cent of the total amount of estimates second, in regard to works costing Rs. 500 and less they may exceed to the limit of their sanctioning power, viz., Rs. 500; provided, when the excesses not covered by rule (1), they sanction revised estimates and include them in their monthly [illegible].

5. In regard to conservancy, the same powers may be given to the Presidents in regard to the sweepers and totis who should not be classed as members of a fixed establishment under "IV Conservancy (*a*)" as is now done, but under "IV Conservancy (*b*)" and also in regard to petty works and purchases under the same head "Conservancy (*b.*)"

6. No excess being permitted under fixed establishment of [illegible] nds the budget grants under other heads may be allowed to be exceeded by 5 per cent.

7. These enhanced powers will, I think, greatly obviate the [illegible] ssity of raising month after month so many objections in this office and of the Presidents going to Government so often for sanction for any small and petty deviations and excesses.

8. The present system of sanctioning supplemental budget estimates by Government which does not obtain elsewhere and which is not provided for in the Civil Account Code will no longer be necessary.

In the very rare cases where the excesses cannot be covered by the above provisions, the Presidents may be asked to submit revised estimates for sanction of Government.

9. As regards the delay in the submission of accounts, I cannot understand where the difficulty lies. The form of accounts adopted is very simple, and is not susceptible of further simplification. The Government have fixed the 30th of the month following that to which the accounts

19

Memo

Letter no 220 dated the 3rd Sept 1907 from the Dy Comr of the Mysore District

In the above letter question is raised as to whether the President of the District Fund Board is competent, under standing orders to transfer funds from one Budget item to another under the same major head without a reference to Government

The facts that gave rise to this question are these:-

In May 1907 the Executive engineer of the Mysore division proposed a transfer of Rs 500/- from Rs 3000/- provided for improving the worst portion of Hampapura - Ramanathapura road" to Rs 1000/- made for

for "improving Hassan - Bela-
ghetna - Tamanore road"
in the D. F. Budget of the
Mysore Circle for 1900-1901
under "A. I. Original works".

The President thinks
that he is empowered to
sanction such transfers him-
self by para 5 of the order
No. 5127-5207/L 635 of the 21st June 1892.
But the Executive Engineer differs
from him on the strength of
para 11 of the Govt order
No. 3075-86/L 425 of the 23d May 1892.

The office begs to
submit that the order of
the 21st June 1092 on which
the President relies refers
purely to Municipal Charges
and as such cannot be
construed as applicable to

Charges

charges incurred out of
Distt Funds on works not
ere executed by P. W. D

The office begs there-
fore to submit that in the
present instance Govt sanction
is necessary as considered
by the Executive Engineer.

Submitted for orders with
references. The proper course
~~to submit~~ as regards pro-
priation Statement for
the sanction of Govt.
Vide
18.9.01

The D/Nomd may,
if approved, be informed
that para 11 of Govt order
No 5075-86 & 425-J 23rd
May 1892 is clear that no
transfer of funds from
one Budget item to another
should be made without the
sanction of Govt & that
the order relied upon by him

charges incurred out of Distt Funds on works that are executed by P. W. D.

The office begs therefore to submit that in the present instance Govt sanction is necessary as considered by the Executive Engineer.

Submitted for orders with references. The proper course is to submit an application stating the sanction of Govt

Vlll
18.9.01

The Dy Commr may, if approved, be informed that para 11 of Govt order No 3075-86 L 425-J 23rd May 1892 is clear that no transfer of funds from one Budget item to another should be made without the sanction of Govt & that the order relied upon by him

refers to Municipal Charges.

Subd to Secty.

20/9/1901

Refer to Account Code & let me know if there is anything about this there.

20/9

A.S. Clear
Coll
20.9.01

(1) There is no special item in the account code.

(2) But it is just possible that "item" in No. 11 is to be construed as exclud, referring only to "major heads". Let me see the file, & I will bring to the notice

25/9/1901

Please put up with all orders in the file.
Coll

Sir
Please see the top most order in L.7240-72
20.10.01 Ref. 26/9. called for in a separate file
Coll 4.10.--

See Subsidiary rules para 23.
Dy 11/10/01

Memo cont'd Dy 12/10/01

4

"With reference to the above remarks of the Secretary, it is submitted that under para 5 of the Subsidiary rules framed under the late Chief Comm's Notification No 1100 D 4/7/74 and under para 23 of the appendix thereto, the re-appropriations from grants sanctioned in the Budget for Specific works require the sanction of Govt. The same procedure was ordered to be adopted in para 11 of Govt Pro No 307 S. 86 D 23. 5. 92 L 4 2 5 in regard to the transfers of provisions for works made in Budgets undertaken by the Revenue Department.

Copy sent to the office should have referred to this before.

14/1

In subsequent Proceedings of 21st June 1892 etc 5127-5207 L635- relating to only Municipal funds, distinction was, for the first time, drawn between grants under major heads and under ~~one~~ minor items in respect of transfers and the Presidents were authorized to sanction without reference to Govt transfers of Budget provisions falling under the latter, reserving to themselves the power of sanctioning those falling under the former head only. Under these circumstances, it is clear that the words "item" in para 11 of the Pro of 23. 5. 92 cannot be construed as referring only to major heads.

3. Even if the term is

22

is taken to construe "Major" said only "The Presidents cannot sanction transfers of grants made for works executed by the D. P. W as the Proceedings in which the word occurs relate only to works executed by Revenue agency and not by D. P. W.

Submitted
Org 17/10/01

Please put up the original papers called for by the Secty Ask the Education Branch Clerk who is stated to have taken them

22
11/11/1901 Org Shd Org 14/11

+ original P/pr cov 3075-06 R425 Org 23/5/92 is at cov 3 in L.F 129-94. Submitted Org 15/4

Sub'd to Secty
22
16/11/1901

The reasoning urged about the meaning of the word 'item' is not conclusive. But the rules of 1876 seem to support

the Executive view. Moreover the sentence quoted by the Secretary refers to transfer of funds. I think the rule may be given some other view. The only difficulty is that in order of 8/96 (6220-30 & 30.11.96 Assam) L.7 119-96 that the rule against transferring one unit head to other applies to the transfer of funds.

14/1/97-Z

To the Secretary

I am not sure any of the two may be the correct interpretation of the C. Engineers and the Commissioner's orders but to avoid any further transfer is always safer.

21/1 Issues accordingly

21/1 Secretary

23

The Chief Engineer and the Dy Comr of all Districts except Mysore having been ~~accordingly~~ addressed in this office Docket etc to

(Sl 4) 12650-57 / L.D 119-96 dated 1st February 190. the pointwise of the replies received from them is given below:—

Letter etc 1000 Dy 20/2/02

The Chief Engineer states that the Executive Engineers reply No. 142 dated 22nd July 1901 is quite in conformity with the practice obtaining in the D.P.W. etc

(Sl 5/a) L.D 119-96 30th

re-appropriations of grants either from one service head to another or from one budget item to another require the sanction of the authority which sanctioned the D.P. Budget estimate, viz the Local Government

The Dy Comrs of Bangalore Kolar and Chitaldurg Districts state that transfers from one (budget) minor head to another under the same major head are made without reference to Govt under the authority conveyed in Pro c/o S·127-S·207 / L 635 dated 21st June 1892 and c/o 1999-2009 / L·J 296 92 dated 6th August 1897 and that sanction of Government is sought only in cases where transfers from one major head to another major head are involved

1 Bangalore Proceedts letter c/o 897 07 2·02
2 Kolar — do — S·11 07 12·3·02
3 Chitaldurg — do — 745·07 6·3·02

(Sl 2 in L·J 119-96)

⊕ Please para II of the order printed at page 80 of monthly vol for July.

The President of the Tumkur D·F·B+ states that there have been no instances of the kind in the District where transfers of grants

+ Letter c/o 808 dated 14th March 1902

grants from one item to another under the same major head were made by the President. Such transfers were included usually in the revised D. F Budgets or re-appropriation statements and sanction of Govt. obtained for such transfers of budget grants. He is however of opinion that when no fresh grants of funds are required in the sanctioned budgets, the Presidents may be authorized, in consultation with the members of the D. F. Boards, to transfer funds from one item to another under the same major head.

The President of the Hassan D. J. Board +states that instances of the kind referred to involve only transfers of funds from one minor item to another under the same major head "All original works" and that such transfers if effected will generally be intimated to Govt under Proc no 4533-4 / L-3/127-98 (sl 27) dated 22nd October 1897. But no particular instances of such transfers came to the notice of the President

+ letter no 450 of 29-3-02

The President of the D. J. Board of +Shimoga states that it has been the prevailing practice in the District to obtain the sanction of

+ ltr no 773 / 652 dated 20/2/02.

of Government for all transfers for the appropriation of Budget grants.

The Dy Com of Kaduna states that all transfers from one minor head to another under the same major head are made by the President without reference to Government under the authority of Govt order No 5127-5207/L635 dated 21st June 1892 (para 5) and the fact communicated to the ~~President~~ Govt as per instructions contained in Pro No 4003-4 dated 22nd October 1897.

No 637 of 4-3-02

(1892)

(1127)

(a) All transfers in the P. W. D under "Public works" to be carried out by

by Public works Deptt
with the exception of the
annual fixed mileage
allotments, for which
Govt sanction is absolute-
ly necessary, are made
by the Executive Engineer
with the approval of the
Board and the same
is communicated to Govt.

(b) The President
adds that he is competent
to make transfers from
one minor head to another
under the same major
-head of District Fund,
Budget or the Budgets
of the several municipalities
with concurrent opinions
of the Board and the
Executive Engineer without

reference

26

preference to Government

in all cases except those

pointed out in sub para (a)

submitted for orders.

D.J. 3/4/02

As already submitted

para 5 of the order No 5127–5207

L 635

of 21st June 1892 refers to

Municipal works and

unless the same is extended

to the District Trust Works

also it seems desirable

~~that the practice obtaining~~

in the Sheriff's District

should continue.

10/4/1902 18/7/1902

Nie 3rd Councillor.

19/7/02 (788) I think it is

desirable to

secure uniformity

of practice in both

the Municipal & D.T.

Works. The scheme

under may be

extended to latter with

needful alterations.

22/7/02

(3) 1

LBB 5/11/96

LB 4 8 96
811

RS 7/11/96.

Pending for want of ref: queried with them
S. D. 9/11
Ref to L.F 9-96. Rec'd 10/11
Burnt

1896 OFFICE OF THE 3927 DEWAN OF MYSORE. L 916

From The Comptroller, Mysore Govt.

To The Secretary to the Govt. of Mysore
General and ~~Revenue~~ Dept s.

Dated 3rd

Despatched 3rd November 1896.

Received

L. F. No. 908.
No.

SUBJECT MATTER.

Reporting the circumstances under which objection was taken to the expenditure incurred by the Deputy Commissioner Chitaldroog in the purchase of two stone troughs for Cattle pound called for in Government Proceedings No: 5077-8 L-F-9-96 dated 30th October 1896.

L. F. No. 902

OFFICE OF THE COMPTROLLER, MYSOR GOVT.

Bangalore, 3rd November 1896.

From

E. R. SUBRAYER, Rsq.,

Comptroller, Mysore Govt.

To

The Secretary to the Govt. of Mysore,

General and Revenue Dept. S.

SIR,

With reference to Government Proceedings No: 5077-8 L. 7. 9. 96 dated 30th October 1896 requesting to be informed of the circumstances under which objection was taken to the expenditure incurred by the Deputy Commissioner Chitaldroog in the purchase of two stone troughs for the cattle pound in Chitaldroog, I have the honour to state that as the necessary allotment was not intimated

intimated to this Office, the Deputy Commissioner was desired to obtain the sanction of Government.

I have the honour to be,

Sir

Your most obedient Servant,

G Thompson

Comptroller

Jm

(4)

Read:-

(812)

Letter No L7908 dy 3.11.96 from the Comptroller in Mysore reporting, as called for in Govt No 5077-8 / L71-96 dy 30.9.96, the circumstances, under which objection to was taken by him, the expenditure if incurred by the Govt on Chitaldrug for the purchase of two Stone Rollers, for the use of the Cattle pound at Chitaldrug.

R L994.

6220-30

L7-119-96 dy 3/11/96

L71-96

Order thereon

The Comptroller is authorised to admit the charge preferred to in the above.

2. In future, the Govts of Dks and Presidents of Municipalities are requested to see that all transfers from one minor head to another under the same major head.

the Boards are competent
& sanction under paras
of Rso No 5127-5207 & 21.6.92,
R635
are invariably communi
cated & the Comptroller,
in view to avoid
correspondence of the
kind referred to.

25-11-96

Secretary

Subject to
24/11/96

23/11

To The Comptroller
Dy Comrs of Dts
+ Presidents of Mcts

note put up read 18/9

(813)

L3965

3252
7-9-01
1901-1902

FROM
H. Ramanujaiengar, Esquire
Offg Deputy Commissioner
Mysore District.

To
H. V. Nanjundiah Esquire
Secretary to the Government of Mysore
Revenue and General departments

Dated 3rd } September 1901.
Despatched }
Received

General No. 220
No.

Enclosure No. one

Submitting for the favor of Government orders a copy of Executive Engineer's (Mysore Division) docket No. 142 of the 22nd July 1901.

L7
7.9.

A.S. Cha
CC
10.9.01

L.B. Bro:-
Spare copies of Doo. quoted
herein sent up.
HRO 9/9/01

C No. 220.

Enclosure No. nil

Deputy Commissioners Office,
Mysore District,

To

M. V. Narjundiah, Esquire, M.A. B.L.
Secretary to the Government of Mysore,
Revenue and General Departments,

Sir,

I have the honor to state that the Executive Engineer of the Mysore Division proposed in his docket No. 62 of the 17th May 1901, that a sum of Rs 500 may be transferred from the provision of Rs 3,000 made for 'improving the worst portions of Hampapur-Ramanathapur road' to that of Rs 1,000 made for 'improving Hassan-Periapatna-Channarayapatna road' under 'A.T. original works' in the District Fund Budget of the Mysore Circle for 1900-1901. The matter was placed before the District Fund Board at its meeting held on the 3rd June 1901, and it was resolved that the question

&c

be left to the Presidents disposal, as it involves no fresh grant of funds'. Under the authority conveyed in Govern-ment order No. $\frac{5427-5207}{L.\ 635}$ of the 18th June 1892, transfer of funds was made by me, it being a transfer from one minor item to another under the same major head. The Executive Engineer now states that sanction of Government for the transfer of funds above alluded to is necessary, as in his opinion the works are major ones. Copy of his docket No. 142 of the 22nd July 1901 is herewith submitted for favor of Government orders.

I have the honor to be,
Sir,
Your most obedient servant,
[signature]
Offg Deputy Commissioner,
Mysore District.

ns

(3/a/6)

1901-1902.

FROM

The Executive Engineer,
Mysore division.

To

The President,
L. F. Board,
Mysore.

Dated 22nd } July 1901
Despatched 30th }

Received

General No. 142
No.

Enclosure No.

In reply to his No. 25 dated 19th instant has the honor to inform that sanction of Government is necessary for transfer of Funds from one budget item to another under para 11 of Proceedings No. 3075-86 / L 425 dated 23rd May 1892 and that in the

the proceedings quoted by the President which, by the way refers purely to municipalities, only [illegible] of Minor item is allowed, and not the major one under which both the works in question fall.

(Signed) G. A. Mahadeva Shastri
Executive Engineer,
Mysore Division.

"Copy"

[illegible]

8/4-9-01: Offg. Deputy Commissioner
Mysore District.

vs

(816)

To

The Chief Engineer of
Mysore, and the
Dy: Commissioners of all
the Districts Except Mysore

R.L. 1220

In 12650-57 / L.T. 119-96 dt 1/2/1902

Cir: one to each

From the Bangalore
8979 dt 6/2/02 L 1290

In forwarding herewith
copies of the letter no 220
dated the 30 September 1901
and its enclosure from the
President of the D.F. Board
Mysore District in regard
to the competency of the
President to transfer funds
from one Budget item to another
under the same major head within
a reference to Govt has the
honour to request that the
+ + + will be so good
as to intimate the practice
observed by him ~~Department~~ in
such matters.

"By order"

30/1/1902
For Secy
R. 923/1

Chief Engineer
Dy Comm. Bangalore
Kolar
Tumkur
Hassan
Shimoga
Kadur
Chikballa

815

L 1290 (1)

OFFICE OF THE CHIEF COMMR. SORE
10372
10 FEB. 02
1901/02

FROM The President of the Local Board Bangalore District

To The Secy to the Govt of Mysore Rev Finl Depts.

Dated 6th
Despatched 8th } February 1902
Received

General No.
D No. 897.

Enclosure No.

(4)

Secy's docket No. 12650-57
7 119-96

Of the 5th February 1902

Reports the practice observed in the Bangalore Dt regarding the transfer of funds from one budget item to another under the same major head.

To the Same &c
No 2220-42 12/8/02

L 7
10.2.02

(119/96)

B. H. D.
Engd 1/2

Office of the President
& the District Fund Board
Bangalore 6th February 1902.

From M. S. Narayanrao Esquire,
President of the
District Fund Board,
Bangalore District.

To, H. V. Nanjundayya Esquire,
Secretary to the Government
of Mysore
General and Revenue Department.

Sir,

With reference to your docket
No. 12650-57 / L-7. 119-96 of the 1st February 1902
requesting to, initiate the practice in this
District regarding the transfer of
funds from one Budget item to
another under the same major
head, I have the honor to
state that such transfer are made
without

without Reference to Government.

I have the honor to be,
Sir,
Your most obedient Servant

Mesmaequelin

President of the
~~District~~ Local Fund Board
Bangalore District

(816)

(General Serial No: 30.)

OFFICE OF THE
10992
22 FEB. 02
4391

1901-1902.

From

K. P. Puttanna Chetty Esquire
President - District Fund Board
Shimoga District

To

H. V. Nanjundayya Esquire MA, B
Secretary to the Government of
Mysore, Genl. & Rev. Departments

Dated

Despatched

Received

General No. 773 } 1901. 02
No. 652

Enclosures Number.

With reference to Secretary's docket-no 12650-57. / L. F. 119-96, begs to state that it has been the prevailing practice here to obtain the sanction of Govern for all reappropriations of Budget Grants.

To the Same &c
M 2218-42

L 7
22 2 02

7/2/02

No 773
652

20th February 1902.

From.

K. L. Luttanna Chetty Esquire
President District Fund Board
Shimoga District

To.

H. V. Nanjundayya Esquire MA, ML.
Secretary to the government of Mysore
General and Revenue Departments.

Sir,

With reference to your docket no 12650-57
L.R. 116-96

Dated 1st February 1902. forwarding copies of letter no 220 D/3rd September 1901 and its enclosure received from the President, District Fund Board Mysore District, in regard to the Competency of the President to Transfer funds from one Budget item to another under the same major head without a reference to Government and requesting to be informed of the practice observed in such matters in this District, I have the honor to State that it has been the

the prevailing practice here to obtain the sanction of government for all reappropriation of Budget grants.

I have the honor to be
Sir,
Your most obedient servant
J. P. Hammerskjöld
President
District Food Bd
M.

(817) OFFICE OF THE 10995 22 FEB. 1900 SOR

4393

MYSORE P. W. DEPARTMENT

From

THE CHIEF ENGINEER

OF MYSORE.

To H. V. Ranganadayya Esquire M.A. M.L.
Secretary to the Government of
Mysore, General and Revenue Depts.

Dated Bangalore, 20th February '02

Despatched

No. 1000.

Enclosure No.

SUBJECT.

Informing that all reappropria-
tion of grants from one head
to another require the sanction
of Govt

To the same &c
No 2220-42 9/8/02

L 7
22. 2. 02

Mysore P. W. Department
Central Office

No: 1000.

Dated Bangalore 20th feby: '02

From,

The Chief Engineer
of Mysore

To,

H. V. Nanjundayya Esquire M.A: B.L.
Secretary to the Government of Mysore
General and Revenue Departments.

Sir,

In reply to your docket No 12650-57 / L.F 119-96 dated 1st instant, I have the honor to inform you that the Executive Engineer's reply No 142 of 30th July 1901, is quite in conformity with the practice obtaining in this department. All reappropriations of grants either from one service head to another or from one budget item to another require the sanction of the authority which sanctioned the District Fund Budget estimate, viz: the Local Government.

I have the honor to be
Sir
Your most obedient servant,

Jas. Campbell Colonel,
Chief Engineer of Mysore
P.W.D.

Appd.

(818)

OFFICE OF THE
11698
10 MAR 2
SORE

L 4495
1902

FROM H. H. Sparkes Esq^re
President of the
Local Fund Board
Kadur Circle

To H. V. Nanjundaiyya Esq^re
Secretary to Government
General & Rev: Depts.

Dated 4th
Despatched 7th } March 1902
Received

General No. 637
No.

Enclosure No.

Submitting a report in regard to the competency of the President to transfer funds from one Budget item to another under the same major head without reference to Government.

To the Same
No 222d-42
9/8/02

L 7
10.3.02

1902

Kadur District Local Fund Board
President's Office
Dated Chikmagalore 4th March 1902

From

H. H. Sparkes Esqre
President, Dist
Local Fund Board
Kadur Circle

To.

The V. Nanjunda Ayya Esqre Madras
Secretary to Government
General Revenue Depte

Sir,

Adverting to your Revenue No:
12650-57 dated the 1st February 1902 forwarding
L.R. 119-96
Copies of Correspondence re the competency
of President to transfer funds from one Budget
item to another without a reference to Government
and requesting to report upon the practice observed
in this District: I have the honor to state that
all transfers from one minor head to another
under the same major head are made by the
President without reference to Government
under the authority conveyed by para 5 of
Govt

Government order no: 5127-5207/635 dated 21st June 1892 and the first communicated to Government as per instructions contained in Government Proceedings No. 4533-4 L.R. 127-95 dated the 22nd October 1897

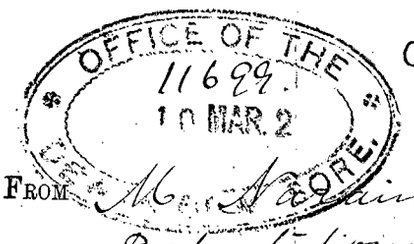
2 All transfers in the Public Works Department under 4 Public Works to be carried out by D.P.W, with the exception of the annual fixed mileage allotments, for which Government sanction is absolutely necessary, are made by the Executive Engineer with the approval of the Board and the same is communicated to Government.

I beg to add in this connection that the President is competent to make transfers from one minor head to another under the same major head of district fund Budget & the Budget of the several Municipalities with concurrent opinions of the Board and the Executive Engineer without reference to Government in all cases except those pointed out in para 2.

I have the honor to be
Sir
your most obedient servant

K Ramaswamy
for President
Local Fund Board
Nilgiris

819.



L 1496
1902.

FROM Mr. A. Govinda Rao Esqre
Deputy Commissioner
Chitaldrug District.

To H.S. Nanjundiah Esqre
Secretary to the Govt. of Mysore
Genl and Rev. Depts
Bangalore

Dated 6th March 1902.

Despatched

Received

General No. 745
No.

Enclosure No. -

Stating that all transfers of funds from one item to another under the same major head are sanctioned by the President in respect of both the District and Municipal Funds.

To Chancery
No 2220-42
8/2/8/02

L L
10.3.02

The Deputy Commissioner's office.
Chitaldrug District.
Dated Chitaldrug
6th March 1902

No. 745.

From

M. Narain Rao Sequeira,
Deputy Commissioner,
Chitaldrug District.

To

H. L. Langumdaiyya Sequeira M.A. M.L.
Secretary to the Government
of Mysore, General
and Revenue Departments
Bangalore

Sir,

With reference to your docket-
No. 12650-57 dated 1st January last,
& 7119-96
I have the honor to state that under the
instructions conveyed in Govt. No. 5127-5207
& 635
of 21st June 1892 and No. 1999-2009 dated
& 7296-97
24th August 1897, all transfers of funds
from one item to another under the
same major head are sanctioned
by the President in respect both the
District and Municipal Funds
I have the honor to be
Sir
Your most obedient servant
Narain Rao
for Deputy Commissioner

Asst.

S(10

OFFICE OF THE
11904.
13 MAR 2
SOR

L 15-22

1901-902

From T. E. C. Carr Esq.
President of the
District Fund Board
Kolar

To H. V. Nanjundayya Esq.
Secretary to the Govt. of Mysore
Rev & Gen Departts

Dated 12 S
Despatched do } March
Received

General No. 511.
No.

Enclosure No. 1

Intimating the practice observed regarding the transfer of funds from one budget item to another under the same major head.

To the Same.
No 2128-42
9/2/02

119/96 17/11.02

Office of the President, the Local
Boards Ajmer-Merwara
dated 10th March 1902
Camp Chamarsandra.

From

J. E. C. Carr Esqr.
President.

To

H. D. Ranjindiah Esqr.
Secretary to the Govt of Mysore
Rev: & Agric: Depts.

Sir,

With reference to your docket no. 12650-57.
L. 7-11-96
D/ 1st February 1902, requesting me to intimate the practice observed by me, regarding the transfer of funds from one Subsidiary head to another under the same major head &c. I have the honor to state that when funds are required to be transferred from one major head to another major head I apply to Government for sanction; and but if it is a transfer from one Minor head to another in the same major head I do not apply to Government, as I am given power to do so in Government proceedings no. 5127-527 dated 1st June 1892.
L. 7 365

I have the honorable
your most obedient servant
J. E. C. Carr
President

L 1559

8 L 11

OFFICE OF THE SECRETARIAT

12120

1902 190 1/2

FROM The President
District Fund Board
Tumkur District

To The Secretary to the Government
of Mysore,
Jud & Rev: Departments
Bangalore

Dated 4th March 1902

Despatched 16 do

Received

General No.

No. ~~89~~ 808

Enclosure No.

Secy's docket no 12650-57
LR 119-96
dated 1st February 1902

Stating that there have been no instances of the kind referred to in the above, in which the President has sanctioned the transfer of grants from one items to another under the same major head &c

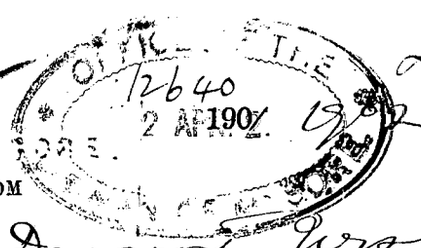
To the same &c

No 222 S-42

L 7
18.3.02

7/3/02

812 L1660



From
D. Devaraj Urs Esqre
President 2d Fund Board
Hassan

To
H. V. Nanjundayya Esqre
M. A. M.L.
Secretary to the Govt of Mysore
Dated 29 General & Rev. Departts.
Despatched 31st } March 1902.

Received
General No. 450
No.

Enclosure No. nil

In ref to No. 14520-24 & 4th March 02
L. F. 119-96

Submitting report in re. grd to the competency of the President to transfer funds from one Budget item to another under the same major head without reference to Government &c.

To the same
No 2228-42
9/4/02

17
2,4,02

c 1°/450

President's Office
Hassan District
Dated Hassan 29th March 02

From D. Devaraj Urs Esquire.
President, Hassan

To, H. V. Nanjundiah Esquire, Dnl Oath
Secretary to Government of Mysore
General and Revenue Departmt

Sir,

With reference to your docket No. 12650-5-L.F 119-9/5 Dated 18th Ultimo regarding the competency of the President of the District Land Board to transfer funds from one budget item to another &c I have the honor to state that instances of the kind under advertance in the Mysore District Commissioner's letter No 220 Dated 3rd September 1907, involve only a transfer

transfer of funds from one minor item to another under the same major head "A I original works" and that such transfers if effected will generally be intimated to Government under Proceedings No. 4533-4 dated 22nd October 1897. But no particular instance of such transfers has come to my notice.

I have the honor to be,
Sir,
Your most obedient servant
R. Maudy
Dy Commissioner
Dassawda

(813)

Read.

Letter no. 220 dated the 3d September 1901 from the President of the Municipal and D.C. Board Mypore District soliciting instructions as to whether the President is competent under para 5 of the Govt. Pro: no 5127-5207 / L 635 dated the 21st June 1892 to sanction transfers of funds allotted for a specific work in the D.C. Budget to same other work under the same major head, or whether Govt. sanction is necessary for such transfers under para 11 of Govt. Pro: no 3075-86 / 425 of the 23d May 1892

(2) Correspondence ending with letter no 450 dated the

29th March 1902 from the President of the Municipal and D. C. Boards, Hassan District.

Order thereon 2298-2242 — 29/8/02
L.C. 119-96

The facts that gave rise to the present question are these. In May 1901 the Executive Engineer of the Hagore Division proposed a transfer of Rs 500/- from Rs 3000/- provided for improving the worst portions of Hampapur - Ramanathapur Road to the provision of Rs 2000/- made for improving Hassan - Periapatna - Canaanore Road in the D. C. Budget for 1900-1901 of the Hagore Circle, under the

B.S. Copies sent
1. P. Engineer Circle
1. Comptroller
1. Ch: Engineer
7 D.C. Hassan

the head "A. T. Original works to be executed by P.W.D. The President thinks that he is competent to sanction such transfers without a reference to Government under para 5 of Govt. Pro: no 5127-5207/L635 dated the 21st June 1892. but the Executive Engineer differs from him. ~~and rightly~~ to. in the abridgment of para 11 of Govt. Pro: no 3075-86/L425 dt the 23rd May 1092 The order of June 1092 on which the President relies refers purely to Municipal charges, and as such cannot be construed as applicable to charges incurred out of District Funds. ~~But~~

5 As however no uniformity

of practice as regards such transfers exists at present, Government direct that, in supersession of all the existing rules or orders to the contrary, para 5 of the order of June 1892 be applied also to charges incurred out of District Funds, construing the word "item" occurring in para 11 of the order of May 1892 as referring only to major heads. The effect of this order is, therefore, to authorize the Presidents of the several D. B. and Municipal Boards to sanction transfer of funds from one sub-head to another under the same major head, irrespective of the

† para 23 of subsidiary rules framed under Calcutta Municipal Act 1923 as amended upto 4.7.24.

without reference to Govt. all applications for

purpose for which the
allotment is made

30/7

(Print)

Secty

BV
26/7/02

To

The Presidents of the
several D.T. & Sub. Bds.
Comptroller
Chief Engineer
Supdtg. Engr. Sanitary
Works thro' Ch. Engr.
Senior Surgeon &
Inspector Genl. of Hosps

Proceedings of the Government of Mysore, Local Boards Branch, Municipal and District Funds, dated 2nd August 1902.

READ—

1. Letter No. 220, dated the 3rd September 1901, from the President of the Municipal and District Fund Boards, Mysore District, soliciting instructions as to whether the President is competent under para 5 of the Government Proceedings No. 5127-5207—L. 635, dated the 21st June 1892, to sanction transfer of funds allotted for a specific work in the District Fund Budget to some other work under the same major head, or whether Government sanction is necessary for such transfers under para 11 of Government Proceedings No. 3075-86—L. 425, dated the 23rd May 1892.

2. Correspondence ending with letter No. 450, dated the 29th March 1902, from the President of the Municipal and District Fund Boards, Hassan District.

No. 2228-42—L. F. 119-96, DATED BANGALORE, 2ND AUGUST 1902.

ORDER THEREON.—The facts that gave rise to the present question are these:—In May 1901, the Executive Engineer of the Mysore Division proposed a transfer of Rs. 500 from Rs. 3,000 provided for improving the worst portions of Hampapur-Ramanathapur road to the provision of Rs. 1,000 made for improving Hassan-Periapatna-Cannanore road in the District Fund budget of the Mysore Circle for 1900-01 under the head "A I original works to be executed by Public Works Department." The President thinks that he is competent to sanction such transfers without a reference to Government under para 5 of Government Proceedings No. 5127-5207—L. 635, dated the 21st June 1892, but the Executive Engineer differs from him, on the strength of para 11 of Government Proceedings No. 3075-86—L. 425, dated the 23rd May 1892. The order of June 1892, on which the President relies, refers purely to Municipal charges, and as such cannot be construed as applicable to charges incurred out of District Funds.

As, however, no uniformity of practice as regards such transfers exists at present, Government direct that, in supersession of all the existing *rules or orders to the contrary, para 5 of the order of June 1892 be applied also to charges incurred out of District Funds, construing the word "item" occurring in para 11 of the order of May 1892 as referring only to major heads. The effect of this order is, therefore, to authorize the several District Fund and Municipal Boards to sanction without reference to Government all applications for transfer of funds from one sub-head to another under the same major head, irrespective of the purpose for which the allotment is made.

*Para 23 of subsidiary rules framed under late Chief Commissioner's Notification No. 110, dated 4th July 1874.

H. V. NANJUNDAYYA,
Secy. to Govt., Gen. & Rev. Depts.

To—The Presidents of the several District Fund and Municipal Boards.
The Comptroller to the Government of Mysore.
The Chief Engineer of Mysore.
The Superintending Engineer, Sanitary Works, through the Chief Engineer.
The Senior Surgeon and Sanitary Commissioner with the Government of Mysor
The Inspector General of Education in Mysore.

Exd—C.V.

1902-03

GOVERNMENT OF MYSORE

LOCAL BOARDS BRANCH.
MUNICIPAL AND DISTRICT FUNDS

Dated 2nd August 1902

No. 2228-42
L. F. 119-96

Defining the powers of the Presidents of Local Boards in regard to the transfer of funds provided for some work in the District Fund budgets to some other work falling under the same major head.

SBP—200—25-8-02